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**DISTRICT ATTORNEY OF THE
SIXTEENTH JUDICIAL DISTRICT**
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Financial Report

Year Ended December 31, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date AUG 13 2003

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1-2
GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4
Combined statement of revenues, expenditures, and changes in fund balances - all governmental fund types	5
Combined statement of revenues, expenditures, and changes in fund balances - budget (GAAP basis) and actual - general and special revenue funds	6
Notes to financial statements	7-19
SUPPLEMENTAL INFORMATION	
SCHEDULES OF INDIVIDUAL FUNDS	
Special Revenue Funds: Combining balance sheet	20-23
Combining statement of revenues, expenditures, and changes in fund balances	24-25
Selected Agency Funds: Combining balance sheet	27
Combining statement of changes in assets and liabilities	28
INTERNAL CONTROL, COMPLIANCE AND OTHER GRANT INFORMATION	
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	30-31
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	32-33
Schedule of Expenditures of Federal Awards	34
Schedule of Findings, Questioned Costs and Management's Corrective Action Plan	35-36
Summary Schedule of Prior Audit Findings	37

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INDEPENDENT AUDITORS' REPORT

Honorable J. Phil Haney
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70564

We have audited the accompanying general purpose financial statements of the District Attorney of the Sixteenth Judicial District, as of and for the year ended December 31, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Sixteenth Judicial District's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Sixteenth Judicial District, as of December 31, 2002, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated May 8, 2003, on our consideration of the District Attorney of the Sixteenth Judicial District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental information (pp. 28-37), including the schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Quality of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the District Attorney of the Sixteenth Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The financial information for the preceding year, which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements of the District Attorney of the Sixteenth Judicial District.

Kolder, Champagne, Slaven & Company, LLC

Certified Public Accountants

Breaux Bridge, Louisiana
May 8, 2005

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

**FINANCIAL STATEMENTS OF THE DISTRICT OF COLUMBIA
 OFFICE OF THE COMPTROLLER OF THE DISTRICT OF COLUMBIA**

**Consolidated Balance Sheet - All Fund Types and Accounts Groups
 December 31, 2001**

	Governmental Fund Types		Fiduciary Fund Type	Account Group General	Totals	
	General	Special Revenue	Agency	Fund Assets	2001	2001
ASSETS						
Cash and interest-bearing deposits:	\$ 884,139	\$ 1,143,176	\$ 88,296	\$ -	\$ 2,115,611	\$ 2,084,310
Investments:	-	287,983	206,326	-	494,309	484,355
Receivables:						
Fees and Refundable	-	-	148	-	148	-
Interest	1,863	-	-	-	1,863	-
Due from other funds	160,880	185,876	1,560	-	348,316	404,378
Due from other governments	652,87	523,337	4,448	-	1,180,662	108,335
Prepaid items	11,838	11,348	-	-	23,186	16,875
Automobiles and equipment	-	-	-	681,364	681,364	181,622
Total assets	\$ 1,708,699	\$ 2,043,327	\$ 1,041,230	\$ 681,364	\$ 4,434,620	\$ 4,056,070
LIABILITIES AND FUND EQUITY						
Liabilities:						
Accounts payable:	\$ 54,935	\$ 1,435	\$ -	\$ -	\$ 56,370	\$ 111,787
debtors deferred - pending judicial disposition	-	-	168,864	-	168,864	169,329
Due to other funds	280,289	894,712	-	-	1,175,001	603,378
Due to other governments	11,388	144,599	14,811	-	169,798	134,851
Other liabilities	1,135	34,762	-	-	36,136	34,961
Total liabilities	\$ 347,747	\$ 1,075,503	\$ 183,675	\$ -	\$ 1,606,925	\$ 1,113,906
Fund equity:						
Investment in general fund assets	-	-	-	681,364	681,364	181,622
Fund balance -						
Reserved for expenditure	1,1818	38,449	-	-	11,818	16,875
Unreserved, undesignated	1,754,345	1,409,184	-	-	3,163,529	2,854,882
Total fund equity	\$ 1,755,563	\$ 1,447,633	\$ -	\$ 681,364	\$ 3,884,560	\$ 3,048,509
Total liabilities and fund equity	\$ 1,754,699	\$ 2,043,137	\$ 183,675	\$ 681,364	\$ 4,434,620	\$ 4,056,070

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE DISTRICT OF COLUMBIA
Political Affairs, St. Martin and St. Mary, Louisiana

(Combined Statement of Revenues, Expenditures, and Transfers in Fund Balance--
All Governmental Fund Types
Year Ended/December 31, 2003

	General	Special	Total	
			(Revenues Only)	
		Revenue	2003	2002
Revenues:				
Commission on Fees and Salaries	\$ 648,664	\$ 1,368,176	\$ 2,016,840	\$ 1,799,646
Ring binder salaries	33,648	88,837	122,485	88,837
Real premium fee	70,218	-	70,218	86,312
Customer fee	-	888,041	888,041	174,680
Refund fee	-	432,888	432,888	464,738
Grants -				
Louisiana Department of Social Service	-	894,718	894,718	336,837
Louisiana Commission on Law Enforcement	86,610	126,174	212,784	88,176
U.S. Department of Justice	-	32,617	32,617	88,448
State funds -				
TAMU	-	68,897	68,897	-
PDR	-	76,448	76,448	60,175
Victim Assistance	16,000	-	16,000	60,000
Intergovernmental agreement	5,798	87,664	93,464	34,285
Income income	34,164	43,164	77,328	166,186
On behalf payments	885,474	-	885,474	788,738
Other	412	18,136	18,548	26,732
Total revenues	2,684,138	3,793,393	6,477,531	5,299,968
Expenditures:				
General government - judicial				
Administrative and benefits	1,287,617	1,198,117	2,485,734	1,882,882
Operating services	354,838	182,863	537,701	141,188
Materials and supplies	88,883	67,886	156,769	100,882
Taxes and other charges	16,461	16,461	32,922	36,112
Capital outlay	10,000	48,248	58,248	66,638
Refundment fee	117,348	140,131	257,479	176,176
Intergovernmental agreement	-	-	-	186,258
Total expenditures	1,864,147	1,452,705	3,316,852	2,509,194
Excess (deficiency) of revenues over expenditures	819,991	2,340,688	3,160,679	2,790,774
Other financing sources (uses):				
Operating revenues	240,174	276,096	516,270	81,648
Operating expenditures	(282,548)	(278,888)	(561,436)	(118,648)
Total other financing sources (uses)	(42,374)	(2,212)	(44,586)	(137,000)
Excess (deficiency) of revenues and other sources over expenditures and other uses	777,617	2,338,476	3,116,093	2,653,774
Fund balance, beginning	1,261,266	1,853,676	3,114,942	1,772,072
Fund balance, ending	\$ 1,235,143	\$ 1,475,643	\$ 2,710,786	\$ 1,894,042

The accompanying notes are an integral part of this statement.

OFFICE ATTACHED TO THE SIXTEENTH JUDICIAL DISTRICT
Bureau of Prisons, U. S. Department of Justice, Louisiana

Continued Statement of Revenues, Expenditures, and Changes in Fund Balances--
Budget(BAAP Basis) and Actual - General and Special Revenue Funds
Year Ended December 31, 2002

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance - Favorable / Unfavorable	Budget	Actual	Variance - Favorable / Unfavorable
Revenues:						
Contributions to State and Institutions	\$ 968,960	\$ 968,960	\$ 0.000	\$ 1,290,650	\$ 1,290,679	\$ 19,029
Drug seizure forfeitures	44,911	75,758	30,847	66,566	58,911	(7,655)
Rent payments/fee	10,000	10,110	110	-	-	-
Collection fees	1,000	-	(1,000)	182,633	186,011	3,378
Penalties fees	-	-	-	454,540	454,880	340
Grants :						
Louisiana Department of Social Services	-	-	-	560,264	604,514	44,250
Louisiana Commission on Law Enforcement	-	14,812	14,812	104,559	104,779	220
U.S. Department of Justice	-	-	-	31,601	31,617	16
State Funds :						
TolAC	-	-	-	51,000	64,897	13,897
FMS	-	-	-	60,681	60,680	(1)
Justice Assistance	50,000	50,000	-	-	-	-
Interpersonal agreement	1,400	1,400	-	101,064	101,064	0.000
Interest income	10,000	10,000	0.000	60,000	60,000	0.000
Capital payments	763,111	865,479	102,368	-	-	-
Other	761	610	(151)	-	11,010	11,010
Total revenues	1,973,682	1,978,339	4,657	3,291,914	3,299,790	7,876
Expenditures:						
General government - Internal						
Salaries and related benefits	1,171,266	1,207,617	36,351	1,140,147	1,194,177	54,030
Operating services	81,489	84,870	3,381	149,880	154,960	5,080
Materials and supplies	100,000	100,000	-	37,246	65,000	27,754
Travel and other charges	20,000	18,963	1,037	34,223	28,699	(5,524)
Capital outlay	10,794	10,000	794	100,000	60,000	(40,000)
Professional fees	31,600	31,600	0.000	268,433	268,151	(282)
Total expenditures	1,365,149	1,403,050	37,901	1,789,689	1,711,986	(77,703)
Excess (deficiency) of revenues over expenditures						
	608,533	575,289	33,244	1,502,225	1,587,804	85,579
Other financing sources (uses)						
Operating transfers in	100,000	100,000	0.000	100,000	100,000	0.000
Operating transfers out	(100,000)	(100,000)	0.000	(100,000)	(100,000)	0.000
Total other financing sources (uses)	0.000	0.000	0.000	0.000	0.000	0.000
Excess (deficiency) of revenues and other sources over expenditures						
	608,533	575,289	33,244	1,502,225	1,587,804	85,579
Reconciliation, beginning	1,261,266	1,261,266	-	1,803,670	1,803,670	-
Reconciliation, ending	\$ 1,869,800	\$ 1,836,574	\$ 33,226	\$ 1,605,894	\$ 1,691,474	\$ 85,580

The accompanying notes are an integral part of this statement.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements

Introduction

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal adviser to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Sixteenth Judicial District encompasses the parishes of Iberia, St. Martin and St. Mary, Louisiana.

(I) Summary of significant Accounting Policies

A. Basis of Presentation

The accompanying general purpose financial statements of the District Attorney of the Sixteenth Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. Financial Reporting Entity

For financial reporting purposes, the District Attorney includes all funds, account groups, activities, or assets, that are controlled by the District Attorney as an independently elected parish official. As an independently elected parish official, the District Attorney is solely responsible for the operations of this office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. The Parish Governments maintain and operate the parish courthouses in which the District Attorney's offices are located and provide funds for equipment and furniture of the District Attorney's office. Other than this and certain operating expenditures of the District Attorney's office that are paid or provided by the parish governments as required by Louisiana law, the District Attorney is financially independent.

Accordingly, the District Attorney is a separate governmental reporting entity. Certain units of local government, over which the District Attorney maintains no oversight responsibility, such as the parish governments, parish school boards, other independently elected parish officials, and municipalities within the parishes, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the District Attorney.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

C. Fund Accounting

The accounts of the District Attorney are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the District Attorney are classified as governmental funds and fiduciary funds. Governmental funds account for the District Attorney's general activities, including the collection and disbursement of apportionable or legally restricted monies, and the acquisition of general fixed assets. Fiduciary funds are used to account for assets held for others.

The funds presented in the financial statements are described as follows:

Governmental fund types:

General fund

The General Fund, as provided by Louisiana Revised Statute 15:571.11, provides that twelve percent of the fines collected and bonds forfeited be transmitted to the District Attorney to defray the necessary expenses of his office. Other sources of revenue include commissions on drug seizure cases, which are to be used for prosecution, rewards, support, and continuing legal education in furtherance of Louisiana Revised Statute 40:2616 and bond premium fees authorized by Louisiana Revised Statute 16:55.1.

Special revenue funds

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Funds – Agency Fund Type

Fiduciary funds account for assets held on behalf of outside parties, including other governments. Agency funds account for assets held by the District Attorney in a custodial capacity (i.e., assets equal liabilities) and do not involve measurement of operations.

Account Groups:

An account group is used to establish accounting control and accountability for the District Attorney's general fund assets. The account group is not a fund. It is concerned only with the measurement of financial position, not with measurement of results of operations.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

General fixed asset account group

Fixed assets used in governmental fund type organizations (general fixed assets) are accounted for in the general fixed asset account group.

D. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of the governmental funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when measurable (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Agency funds use the cash basis of accounting, which approximates the modified accrual basis of accounting. The following practices in recording revenues and expenditures have been used for the governmental funds.

Revenues

Commissions on fines and bond forfeitures are recorded in the year they are collected by the collecting agents.

Bond premium fees are recorded in the year they are earned.

Grants are recorded when the District Attorney is entitled to the funds.

Interest earned on investments is recorded monthly when the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (or any other types, such as capital lease transactions, debt extinguishment, long-term debt proceeds, or claims) are accounted for as other financing sources (uses). These other financing sources (uses) are recognized at the time the underlying events occur.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberville, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

E. Budget and Budgetary Accounting

The District Attorney follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The District Attorney prepares a proposed budget for the fiscal year prior to the beginning of each fiscal year.
2. A summary of the proposed budget is established in December and the public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called.
3. A public hearing is held on the proposed budget in December after publication of the call for a hearing.
4. After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, the budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. The budget is prepared on a modified accrual basis, consistent with the basis of accounting for comparability of budget to actual revenues and expenditures. Formal budgetary accounts are integrated into the accounting system during the year as a management control device.
6. The District Attorney is authorized to transfer amounts between line items within any fund. When actual revenues within the general fund or a special revenue fund are falling to meet estimated annual budgeted revenues by five percent or more and/or actual expenditures within the general fund or a special revenue fund are exceeding estimated budgeted expenditures by five percent or more, a budget amendment to reflect such change is adopted by the District Attorney.
7. All budgetary appropriations lapse at the end of each fiscal year.
8. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the District Attorney. Such amendments were not material in relation to the original appropriations.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

F. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the District Attorney as an extension of formal budgetary integration in the funds.

G. Cash, Interest-Bearing Deposits and Investments

Cash, interest-bearing deposits and investments include amounts in demand deposits, time deposits, and interest-bearing securities invested with the Louisiana Asset Management Pool (LAMP) which are stated at cost. An investment in the amount of \$337,128 and \$936,151 at December 31, 2002 and 2001, respectively is deposited in LAMP, a local government investment pool. In accordance with GASB Codification Section 150.165, the investment in LAMP is not categorized into the three risk categories provided by GASB Codification Section 150.164 because the investment is in the pool of funds and thereby not evidenced by securities that exist in physical or book entry form. LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, and is governed by a board of directors comprised of representatives from various local governments and state-wide professional organizations. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government, or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by these securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity in excess of 390 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Under state law, the District Attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana.

H. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2002 are recorded as prepaid items. The only prepaid items that existed at December 31, 2002 were prepaid insurance and prepaid fees relating to a family services grant.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

J. Fixed Assets

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the general fund. Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed asset account group. Public domain or infrastructures are not included in fixed assets. Interest costs incurred during construction are not capitalized. No depreciation has been provided on general fixed assets. Fixed assets are valued at historical cost or estimated cost if historical cost is not available. Estimated amounts are considered insignificant to total fixed assets.

K. Fund Equity

Reserved fund balance represents the portion of fund equity not appropriate for expenditures (reserved for prepaid items).

L. Compensated Absence

All full-time employees earn from 7 to 21 days of vacation leave each year depending on length of service. Vacation leave cannot be accumulated. All full-time employees earn 15 days of sick leave each year. Sick leave may be accumulated but is not paid upon termination.

M. Interfund Transactions

Quasi-external transactions are accounted for as revenues or expenditures. Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund or recorded as expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or nonrevenue permanent transactions of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

N. Accounting Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make certain estimates and assumptions. These estimates affect the reported amounts of assets and liabilities.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

D. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements-Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

E. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the District Attorney's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements because their inclusion would make certain statements unduly complex and difficult to understand.

(2) Cash and Interest-Bearing Deposits

At December 31, 2002, the District Attorney has cash and interest-bearing deposits totaling \$1,248,996 as follows:

Demand deposits	\$1,663,766
Interest-bearing deposits	<u>885,180</u>
Total	<u>\$2,548,946</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the matching bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. The following is a summary of deposit balances (bank balances) at December 31, 2002, and the related federal insurance and pledged securities:

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

Bank balances	<u>\$2,411,421</u>
Federal insurance	\$ 462,799
Pledged securities (Category 3)	<u>2,069,626</u>
Total	<u>\$2,411,421</u>

Pledged securities in Category 3 include uninsured or unguaranteed investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the District Attorney's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 18:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the District Attorney that the fiscal agent has failed to pay deposited funds upon demand.

(3) Investments

The District Attorney had a few investments on which GASB Statement No. 31 applied. These investments were investments in LAMP. GASB Statement No. 31 requires that investments, that fall within the definitions of said statement, be recorded at fair value. However, Statement No. 31 also states that investments in an external investment pool can be reported at amortized cost if the external investment pool operates in a manner consistent with the Security Exchange Commission's (SEC's) Rule 2a7. LAMP is an external investment pool that operates in a manner consistent with SEC Rule 2a7. LAMP is also regulated by the Treasury of the State of Louisiana and fair value of the position in the pool is the same as the value of pool shares.

At December 31, 2001, the District Attorney's investments, at cost, are \$121,228. The amortized cost of these investments at December 31, 2002 are \$121,907. Because cost approximates amortized cost, the carrying value was not adjusted.

(4) Due From/To other Funds

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund	\$260,888	\$280,208
Special Revenue Funds:		
Workmen's Checks Fund	1,258	247,299
Family Service Division	13,844	254,433
Criminal Court Clearing Fund	244,182	160,117
Probation Fund	-	1,258
Agency Funds:		
Special Asset Pooling Fund	<u>1,866</u>	<u>-</u>
Totals	<u>\$2,144,822</u>	<u>\$3,144,822</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberville, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

(5) Don From Other Governments

The amount due from other governments of \$399,284 at December 31, 2002, consists of amounts due from various state and local departments for various appropriations and reimbursements of grant expenditures.

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Automobiles</u>	<u>Equipment</u>	<u>Total</u>
Balance, January 1, 2002	\$ 136,163	\$ 443,264	\$ 581,427
Additions	12,478	51,808	64,278
Reductions	<u>—</u>	<u>(1,591)</u>	<u>(1,591)</u>
Balance, December 31, 2002	\$ 148,641	\$ 493,481	\$ 642,124

(7) Pension Plans

Louisiana District Attorneys' Retirement System

Plan Description: The District Attorney and Assistant District Attorneys are members of the Louisiana District Attorneys' Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant District Attorneys who earn, at a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all District Attorneys are required to participate in the System. For members who joined the System before July 1, 1999, and who elected not to be covered by the new provisions, the following applies: Any member with 25 or more years of creditable service regardless of age may retire with a 3 percent benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3 percent benefit reduction for each year retiring below the age 60. In addition, any member with at least 10 years of service may retire at age 58 with a 3 percent benefit reduction for each year retiring below the age of 60.

The retirement benefit is equal to 3 percent of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 90 percent of his average final compensation.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

For members who joined the System after July 1, 1998, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 68 and have 18 years of service credit, are age 55 and have 34 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.3 percent of the member's final-average compensation multiplied by years of service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3 percent for each year the member retires in advance of normal retirement age. Benefits may not exceed 180 percent of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys' Retirement System, 1645 Nicholson Drive, Baton Rouge, Louisiana 70802-8141.

Funding Policy: Plan members are required to contribute 7.0% of their annual covered salary and the District Attorney is required to contribute an actuarially determined rate which has been 8% since June 30, 1998. Contributions to the system include 2% of the net revenues taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System for the years ended December 31, 2002, 2001, and 2000, were \$0 for all three years which agree to the required contribution.

Parochial Employees Retirement System of Louisiana

Office personnel of the Sixteenth Judicial District Attorney's Office are members of the Parochial Employees' Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the District Attorney's office are members of Plan A.

All permanent employees working at least 38 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 68 with at least 18 years of creditable service, or at age 55 with at least 25 years of creditable service, or at any age with at least 34 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3 percent of their final-average salary for each year of creditable service. However, for those employees who are members of the supplemental plan only before January 1, 1988, the benefit is equal to one percent of final-average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1988. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established by state statute.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14609, Baton Rouge, Louisiana 70899-4609, or by calling (225) 928-1161.

Funding Policy. Under Plan A, members are required by state statute to contribute 5.5% of their annual covered salary and the District Attorney to contribute at an actuarially determined rate. The current rate is 3.79% of annual covered payroll. Contributions to the System also include one-fourth of PM (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the District Attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1555, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The District Attorney's contributions to the System under Plan A for the years ending December 31, 2002, 2001, and 2000, were \$123,783, \$117,834, and \$189,578, respectively, equal to the required contributions for each year.

(f) Due To Other Governments

The amount due to other governments of \$181,860 at December 31, 2002, consists of amounts due to various state and local governments for various items.

(g) Changes in Agency Fund Balances

A summary of changes in agency fund balances due to others follows:

	<u>Special Asset Forfeiture Fund</u>	<u>Louisiana State Police Regions II Fund</u>	<u>Court Fine Installment Fund</u>	<u>Payroll Fund</u>	<u>Accounts Payable Fund</u>
Balances, December					
31, 2001	\$ 414,792	\$ 44,337	\$ 232,330	\$ -	\$ -
Additions	281,657	649	390,024	1,818,382	2,487,838
Reductions	(434,185)	(7,660)	(385,958)	(1,818,392)	(2,487,838)
Balances, December					
31, 2002	<u>\$ 262,264</u>	<u>\$ 37,326</u>	<u>\$ 36,396</u>	<u>\$ -</u>	<u>\$ -</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

(10) Expenditures of the District Attorney not included in the Financial Statements

The District Attorney's offices are located in the courthouses of Iberia, St. Mary and St. Martin Parishes. The respective parish governments pay for the upkeep and maintenance of the courthouses.

The accompanying financial statements do not include certain expenditures of the District Attorney paid out of the funds of the parish governing bodies or directly by the state.

(11) Risk Management

The District Attorney is exposed to risks of loss in the areas of general and auto liability, property hazards, and workers' compensation. Those risks are handled by purchasing commercial insurance. There have been no significant reductions in insurance coverage during the fiscal year.

(12) Operating Leases

The District Attorney leased two vehicles under operating leases during 2002. The first is a 1998 Crown Victoria. This lease began in June 1998 with a 36-month term and was extended for an additional twelve months. Lease payments for December 31, 2002 are \$2,818. This lease expired in 2002 and the option to purchase was not exercised. The other lease is a 2000 Crown Victoria, which began in June 2000, with a lease term of 36 months. Lease payments for December 31, 2002 are \$6,876. The purchase option for the 2000 Crown Victoria is \$10,187.

Minimum lease payments are as follows:

2002	\$2,825
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(13) Compensation of Elected Officials

Compensation paid to the District Attorney for the year ended December 31, 2002 follows:

J. Phil Huey	\$52,173
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This amount represents only the portion paid by the District Attorney's office. The remainder of his salary is paid by the Iberia, St. Martin, and St. Mary parish governments and the State of Louisiana, as described in Note 12.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Notes to Financial Statements (continued)

(14) Litigation

The District Attorney's office has been named in several lawsuits. Management is of the opinion that these lawsuits will not result in any significant monetary losses. Therefore, there is no accrual on the balance sheet as of December 31, 2003.

(15) On-behalf Payments for Fringe Benefits and Salaries

GASB Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the District Attorney to report in the financial statements on-behalf salary and fringe benefit payments made by the State of Louisiana and by the parish governments of Iberia, St. Mary, and St. Martin to certain employees of the District Attorney's office.

Supplementary salary payments are made by the state and parish governments directly to the District Attorney and to the Assistant District Attorneys. The District Attorney's office is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditure payments is the actual contributions made by the state and parish governments. On-behalf payments recorded as revenue and expenditures in the 2003 financial statements are as follows:

General Fund:	
State of Louisiana	\$619,071
Iberia Parish Government	61,833
St. Mary Parish Government	71,817
St. Martin Parish Government	<u>55,770</u>
Total On-behalf payments	\$806,491

(16) Federal Financial Assistance Programs

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the federal grantor agencies. No provision has been made in the financial statements for the reimbursement of any expenditures that may be disallowed as a result of such a review or audit.

(17) New Reporting Standard

In June 1996, the Governmental Accounting Standards Board (GASB) issued Statement 34 "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments." This Statement establishes new financial reporting requirements for state and local governments throughout the United States. When implemented, it will require new information and estimates made of the information that governments have presented in the past. Comparability with reports issued in all prior years will be affected. The District Attorney is required to implement this standard for the fiscal year ending December 31, 2004. The District Attorney has not yet determined the full impact that adoption of GASB Statement 34 will have on the financial statements.

SUPPLEMENTAL INFORMATION

SPECIAL REVENUE FUNDS

Title IV-D Fund – This special revenue fund account consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the Social Security Act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless-Check Collection Fund – This fund consists of fees collected in accordance with Louisiana Revised Statute 18:13, which provides for a specified fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and expenses of the office, but may not be used to supplement salary of the district attorney.

Law Enforcement Fund – This fund consists of federal grant funds received from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. These funds are to be expended for the salaries of a drug prosecutor, in order to adequately prosecute the criminal cases and to aggressively pursue the assets of narcotic dealers under the new state forfeiture and seizure act.

Family Service Division Fund – This fund consists of federal and state grant funds received from the Louisiana Department of Social Services, the Louisiana Commission on Law Enforcement, and the U.S. Department of Justice. This fund was developed to accomplish two tasks: target troubled children at an early age through early intervention and reduce truancy through TASC. Case managers are designated high risk schools to assist children and their families in resolving problems that could lead to later delinquent behavior.

Criminal Court Clearing Fund – This fund was established by the Louisiana Revised Statute 13:571 and is funded by fines and forfeitures imposed by the district court in criminal cases. Other sources of revenue include commissions on drug seizure cases. The only expenditures that can be paid out of this fund are salaries and related benefits of the district attorney and district judges and transcription costs.

Probation Fund – The district attorney's office assumed the responsibility of probation supervision services for all cases two years or less, which were rendered by the Department of Public Safety and Corrections. The Probation Fund provides the Eastern Judicial District with probation officers to oversee defendants that the courts have placed on supervised probation. The revenues derived by this fund consist solely of probation fees. As a condition of supervised probation, the courts will order a monthly fee of thirty dollars to be paid to this fund by the defendants. These fees are used to fund the administrative costs of this system.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana
Special Revenue Funds

Combining Balance Sheet
December 31, 2003
With Comparative Totals for December 31, 2004

	Title IV-D Fund	Workless Claims Collection Fund	Law Enforcement Fund
ASSETS			
Cash and interest-bearing deposits	\$ 68,920	\$ 639,900	\$ -
Investments	68,381	347,600	-
Due from other funds	-	2,150	-
Due from other governments	98,381	-	3
Prepaid item	<u>4,719</u>	<u>7,865</u>	<u>-</u>
Total assets	<u>\$ 310,381</u>	<u>\$ 997,455</u>	<u>\$ 3</u>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable	\$ -	\$ 1,858	\$ -
Due to other funds	-	347,396	-
Due to other governments	-	-	-
Other liabilities	<u>7,890</u>	<u>1,136</u>	<u>-</u>
Total liabilities	<u>7,890</u>	<u>349,390</u>	<u>-</u>
Fund balance:			
Reserved for prepaid item	4,719	7,865	-
Unreserved - undesignated	<u>300,452</u>	<u>639,590</u>	<u>3</u>
Total fund balance	<u>305,171</u>	<u>647,455</u>	<u>3</u>
Total liabilities and fund balance	<u>\$ 313,061</u>	<u>\$ 997,845</u>	<u>\$ 3</u>

Family Service Division Fund	Criminal Court Clearing Fund	Probation Fund	Totals	
			2002	2001
\$ 41,802	\$ 38,778	\$ 573,840	\$ 1,053,171	\$ 1,338,672
-	-	-	287,988	331,300
13,944	264,782	-	280,976	73,133
183,836	241,233	62	523,537	345,878
<u>12,091</u>	<u>-</u>	<u>1,865</u>	<u>37,540</u>	<u>6,547</u>
<u>\$ 258,173</u>	<u>\$ 544,802</u>	<u>\$ 580,967</u>	<u>\$ 2,483,127</u>	<u>\$ 2,305,348</u>
\$ -	\$ -	\$ 1,579	\$ 1,435	\$ 77,872
214,433	360,317	3,290	664,213	265,316
-	166,999	-	166,999	-
<u>1,918</u>	<u>37,691</u>	<u>6,882</u>	<u>36,247</u>	<u>20,276</u>
<u>216,373</u>	<u>544,802</u>	<u>12,851</u>	<u>1,071,694</u>	<u>461,679</u>
-	-	1,865	20,449	6,547
-	-	<u>580,181</u>	<u>1,486,184</u>	<u>1,797,139</u>
<u>-</u>	<u>-</u>	<u>582,046</u>	<u>1,426,633</u>	<u>1,803,676</u>
<u>\$ 258,173</u>	<u>\$ 544,802</u>	<u>\$ 580,967</u>	<u>\$ 2,483,127</u>	<u>\$ 2,305,348</u>

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberville, St. Martin and St. Mary, Louisiana
Special Revenue Funds

Continuing Statement of Revenues, Expenditures, and Changes in Fund Balances --
Year ended December 31, 2002

	Title FD-0 Fund	Warrant Checks Collection Fund	Law Enforcement Fund
Revenues:			
Contributions on fees and forfeitures	\$ -	\$ -	\$ -
Drug seizure forfeitures	-	-	-
Collection fees	-	189,581	-
Revolving fees	-	-	-
Grants - Louisiana Department of Social Services	565,600	-	-
Grants - Louisiana Commission on Law Enforcement	-	-	88,728
Grants - U.S. Department of Justice	-	-	-
State Funds - OAGC	-	-	-
State Funds - FD-0	-	-	-
Intergovernmental agreements	-	-	-
Interest income	1,638	25,188	30
Miscellaneous income	-	-	-
Total revenues	<u>611,638</u>	<u>204,769</u>	<u>88,758</u>
Expenditures:			
Contract government -- judicial			
Indirect and related benefits	414,822	148,054	128,248
Operating services	33,881	15,408	-
Materials and supplies	11,389	4,708	38
Travel and other charges	1,819	133	558
Capital outlay	436	1,394	-
Professional fees	1,408	25,188	-
Total expenditures	<u>463,755</u>	<u>194,883</u>	<u>129,344</u>
Excess (deficiency) of revenues over expenditures	<u>147,883</u>	<u>10,886</u>	<u>(40,586)</u>
Other financing sources (uses):			
Operating transfers in	-	-	12,779
Operating transfers out	-	(241,793)	-
Total other financing sources (uses)	<u>-</u>	<u>(241,793)</u>	<u>12,779</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>147,883</u>	<u>(130,907)</u>	<u>(27,807)</u>
Fund balances, beginning	<u>714,771</u>	<u>665,336</u>	<u>16,643</u>
Fund balances, ending	<u>\$ 862,654</u>	<u>\$ 534,429</u>	<u>\$ -</u>

Family Service Division Fund	Criminal Court Clearing Fund	Probation Fund	Totals	
			2001	2001
\$ -	\$ 1,360,176	\$ -	\$ 1,360,176	\$ 1,488,287
-	28,917	-	28,917	33,148
-	-	-	180,031	178,488
-	-	402,889	412,889	461,738
260,116	-	-	264,718	336,837
21,084	-	-	334,734	384,171
52,047	-	-	33,837	-
64,599	-	-	68,597	-
-	30,448	-	30,448	49,875
71,804	371,888	-	377,684	38,885
49	738	21,641	47,399	68,875
-	13,138	-	13,138	5,371
<u>461,711</u>	<u>1,787,209</u>	<u>479,541</u>	<u>3,381,783</u>	<u>3,557,628</u>
201,114	1,449,489	371,383	3,491,187	4,254,203
11,941	1,118	56,047	33,983	132,488
40,911	-	10,545	47,456	59,394
11,504	-	905	14,409	4,834
27,383	-	17,837	49,248	31,188
<u>35,621</u>	<u>266,281</u>	<u>16,432</u>	<u>241,131</u>	<u>248,622</u>
<u>479,736</u>	<u>1,716,881</u>	<u>465,477</u>	<u>3,781,763</u>	<u>3,897,629</u>
<u>(11,685)</u>	<u>(249,672)</u>	<u>(178,886)</u>	<u>(439,233)</u>	<u>(114,763)</u>
11,944	349,671	-	376,896	187,415
<u>(3,873)</u>	<u>-</u>	<u>-</u>	<u>(38,368)</u>	<u>(31,862)</u>
<u>11,685</u>	<u>349,671</u>	<u>-</u>	<u>31,528</u>	<u>56,431</u>
-	-	(178,886)	(183,803)	(17,300)
-	-	796,911	1,883,676	1,877,485
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,046</u>	<u>\$ 1,428,633</u>	<u>\$ 1,882,624</u>

AGENCY FUNDS

Special Asset Forfeiture Fund – This fund was established in compliance with Louisiana Revised Statute 48:2818, which provides that all monies obtained under the provisions of Revised Statute Chapter 36, "Seizure and Control of Dangerous Substances Property Forfeiture Act of 1988," shall be deposited in this fund.

The office of the district attorney shall administer expenditures from this fund. The court shall ensure the equitable distribution of any forfeited property, or of monies, to the appropriate law enforcement agency in as to reflect the contribution of that agency's participation in any of the activities that led to the seizure or forfeiture of the property or monies.

LSP Region II Fund – The Louisiana State Police Region II Fund was created by court order on June 16, 1989, when a sum of forfeited money was placed into a special account to be managed by the office of the district attorney. The monies are disbursed at the discretion of the district attorney and used for the payment of equipment or expenses for the Louisiana State Police, Region II and Troop I in connection with their investigation and apprehension of drug violators.

Court Fine Installment Fund – This fund was established by the district attorney and the district judges to serve as collection agency in account for the court fines and costs that are ordered to be paid over a probation period. Prior to November 2003, the fines and costs were not remitted to the local sheriff for distribution to the various agencies as authorized by law until the fines and costs had been collected in full. However, in November 2002, upon court order by the district judges, all fines and costs that could be reconciled were distributed. The District Attorney's office is no longer collecting installment fines. The remaining balance in this fund should be distributed in 2003 at which time the fund will be closed.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberville, St. Martin and St. Mary, Louisiana
Related Agency Funds

Combining Balance Sheet
December 31, 2001
With Comparative Totals for December 31, 2000

	Special Asset Funds	Louisiana State Police Region II Fund	Court Cost Institutions Fund	Totals	
	Fund	Region II Fund	Fund	2001	2000
ASSETS					
Cash and interest-bearing deposits	\$ 48,983	\$ 3,148	\$ 14,366	\$ 66,500	\$ 66,500
Investments	993,878	14,367	-	1,008,245	1,008,245
Due from other funds	1,966	-	-	1,966	-
Due from other governments	4,448	-	-	4,448	-
Receivables:					
Fees and reimburse	-	140	-	140	-
Total Assets	\$ 1,049,275	\$ 17,655	\$ 14,366	\$ 1,081,296	\$ 1,081,296
LIABILITIES					
Assets held in pending judicial disposition	\$ 275,424	\$ 37,838	\$ -	\$ 313,264	\$ 313,264
Due to other governments	-	833	16,296	17,129	17,129
Total Liabilities	\$ 275,424	\$ 38,671	\$ 16,296	\$ 330,391	\$ 330,391

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana
Related Agency Funds

Continuing Statement of Changes in Assets and Liabilities
Year Ended December 31, 2002

	Special Asset Parishless Fund	Louisiana State Police Region II Fund	Court Fine Installment Fund	Totals	
				2002	2001
Balance, beginning of year	\$ 414,792	\$ 64,007	\$ 200,130	\$ 678,929	\$ 603,121
Additions:					
Deposits -					
Fines and forfeitures	287,610	-	285,024	572,634	566,946
Interest earned	4,842	500	-	5,342	10,117
Total additions	292,452	500	285,024	578,976	577,063
Total	707,244	64,506	485,154	1,256,904	1,180,184
Reductions:					
Deposits outflow to -					
Law Enforcement Agencies	171,691	-	666,948	838,639	171,176
District Attorney - 15th Judicial District	29,878	-	-	29,878	10,694
St. Martin Parish/Criminal Court	24,428	-	-	24,428	10,758
Iberia Parish/Criminal Court	17,882	-	-	17,882	1,485
St. Mary Parish/Criminal Court	16,493	-	-	16,493	16,756
Court costs	3,646	-	-	3,646	4,907
Equipment purchases	-	4,628	-	4,628	8,311
Refunds	134,594	-	-	134,594	-
Operating costs	172	3,890	-	4,062	9,769
Total reductions	434,593	7,518	666,948	1,099,059	208,129
Balance, end of year	\$ 272,651	\$ 56,988	\$ 81,206	\$ 410,845	\$ 971,055

INTERNAL CONTROL, COMPLIANCE
AND
OTHER GRANT INFORMATION

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable J. Phil Hasty
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70560

We have audited the general purpose financial statements of the District Attorney of the Sixteenth Judicial District, as of and for the year ended December 31, 2002, and have issued our report thereon dated May 8, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Sixteenth Judicial District's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Sixteenth Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may

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room and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Company, LLC

Certified Public Accountants

Breaze Bridge, Louisiana
May 8, 2005

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REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable J. Phil Roney
District Attorney of the
Sixteenth Judicial District
Parishes of Iberia, St. Martin
and St. Mary, Louisiana
New Iberia, Louisiana 70560

Compliance

We have audited the compliance of the District Attorney of the Sixteenth Judicial District, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement that are applicable to its major federal program for the year ended December 31, 2002. The District Attorney of the Sixteenth Judicial District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings, questioned costs and management's corrective action plan. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the District Attorney of the Sixteenth Judicial District's management. Our responsibility is to express an opinion on the District Attorney of the Sixteenth Judicial District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District Attorney of the Sixteenth Judicial District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the District Attorney of the Sixteenth Judicial District's compliance with those requirements.

In our opinion, the District Attorney of the Sixteenth Judicial District complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2002.

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Internal Control Over Compliance

The management of the District Attorney of the Sixteenth Judicial District is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District Attorney of the Sixteenth Judicial District's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to the major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Kolder, Champagne, Slaven & Company, LLC

Certified Public Accountants

Breaux Bridge, Louisiana

May 8, 2003

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2001

<u>Federal Grant/Pass-Through Grant/ Program Name</u>	<u>Pass-through Identifying Number</u>	<u>CFDA Number</u>	<u>Revenue (Recognized)</u>	<u>Expenditures</u>
United States Department of Health and Human Services				
Passed through Louisiana Department of Social Services Office of Family Support- Child Support Enforcement Title IV-D*	0001-00073 DCM-311-00119 0001-00073 DCM-311-204041	16.561	\$ 340,600	\$ 340,600
Temporary Assistance for Needy Families	000007	16.518	289,111	289,111
Total United States Department of Health and Human Services			<u>629,711</u>	<u>629,711</u>
United States Department of Justice				
Passed through Louisiana Commission on Law Enforcement-				
Project Students/Schools from Violence	600-4-000/001-4-004	16.513	77,680	77,680
Violence Training	600-4-000/000-4-001	16.599	40,621	40,621
Pre-trial Intervention	001-4-001/002-4-002	16.779	29,179	29,179
Received directly from U.S. Department of Justice				
CJDEP		16.543	70,081	70,081
Total United States Department of Justice			<u>177,461</u>	<u>177,461</u>
Total Expenditures of Federal awards			<u>\$ 807,171</u>	<u>\$ 807,171</u>

* Omits major federal program.

The accounting policies used in preparing this schedule are the same as those used in preparing the audited financial statements.
See/Note 13 on page 7.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

*Schedule of Findings, Questioned Costs and
Management's Corrective Action Plan
Year Ended December 31, 2002*

Part II: Summary of Auditor's Results:

1. *An unqualified opinion was issued on the financial statements.*
2. *A reportable condition in internal control was not disclosed by the audit of the financial statements.*
3. *Material noncompliance was not disclosed.*
4. *No reportable conditions in internal control over the major program were disclosed by the audit of the financial statements.*
5. *An unqualified opinion was issued on compliance for the major program.*
6. *The audit disclosed no audit findings required to be reported under Section 510(b) of Circular A-133.*
7. *The major program was:*

*U.S. Department of Health and Human Services:
Child Support Enforcement Title IV-D*
8. *The dollar threshold used to distinguish between Type A and Type II programs, as described in Section 510(b) of Circular A-133 was \$100,000.*
9. *The auditee did qualify as a low-risk auditee under Section 510 of Circular A-133.*

Part II: Findings which are required to be reported in accordance with generally accepted governmental auditing standards:

There are no findings at December 31, 2002.

(continued)

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Schedule of Findings, Questioned Costs and
Management's Corrective Action Plan (Continued)
Year Ended December 31, 2002

Part III: Findings and questioned costs for Federal awards which include audit findings as defined in Section 518(c) of Circular A-133.

There are no findings that are required to be reported under the above guidance.

Part IV: Management Letter Items:

There are no management letter items at December 31, 2002.

DISTRICT ATTORNEY OF THE SIXTEENTH JUDICIAL DISTRICT
Parishes of Iberia, St. Martin and St. Mary, Louisiana

Summary Schedule of Prior Audit Findings
Year Ended December 31, 2002

The audit findings at December 31, 2000 were as follows:

Section I: Internal Control and Compliance material to the Financial Statements:

There were no findings mentioned under this section at December 31, 2001.

Section II: Internal Control and Compliance material to Federal Awards

There were no findings mentioned under this section at December 31, 2001.

Section III: Management Letter

There were no findings mentioned under this section at December 31, 2001.